



CAPITAN MUNICIPAL SCHOOLS

Home of the Tigers

Memo

To: Board of Education

From: Jamie Shepperd

Date: 8/13/2026

Re: 26107 BAR

Message

Attached is a Maintenance BAR for fund 26107, Ed Fellows.

CAPITAN MUNICIPAL SCHOOLS *To Lead, Educate, and Prepare All Students*

Located in 150 Forest, Capitan, NM 88316 • **Mailing Address** PO Box 278, Capitan, NM 88316 • **Phone** (575) 354.8500 • **Fax** (575) 354.8505



Must submit backup for all BARs,
except transfers of funds for SEG or
direct grants

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
300 Don Gaspar Santa Fe, NM 87501-2786
Budget Adjustment Request

Doc. ID: 040-000-2526-0067-M

Fund Type: Direct Grant

Adjustment Type: Maintenance

Fiscal Year: 2025-2026

Entity Name: Capitan Municipal Schools

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact: Jamie Shepperd, Chief Financial Officer

Total Approved Budget (Flowthrough):

Phone: 575-354-8514

Email: jamie.shepperd@capitantigers.org

FLOWTHROUGH ONLY

Budget Period: 2025-07-01

To: 2026-06-30

A. Approved Carryover:

B. Total Current Year Allocation:

D. Total Funding Available:

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
26107 REC/District Fiscal Agent	1000 Instruction	52111 Educational Retirement	1010 Regular Education (PreK-12) Programs	040036 Capitan Middle	1711 Instructional Assistants - Grades 1-12	\$6,697.89	(\$226.95)	\$6,470.94	
26107 REC/District Fiscal Agent	1000 Instruction	52112 ERA - Retiree Health	2000 Special Programs	040036 Capitan Middle	1412 Teachers-Special Education		\$50.00	\$50.00	
26107 REC/District Fiscal Agent	1000 Instruction	52210 FICA Payments	2000 Special Programs	040036 Capitan Middle	1412 Teachers-Special Education		\$142.52	\$142.52	
26107 REC/District Fiscal Agent	1000 Instruction	52220 Medicare Payments	2000 Special Programs	040036 Capitan Middle	1412 Teachers-Special Education		\$33.33	\$33.33	
26107 REC/District Fiscal Agent	1000 Instruction	52720 Workers Compensation Employer's Fee	2000 Special Programs	040036 Capitan Middle	1412 Teachers-Special Education		\$1.10	\$1.10	
Sub Total							\$0.00		
Indirect Cost									
DOC. TOTAL							\$0.00		

Justification:

EOY Maintenance

Compliance with Sections 10-15-1 and 22-8-12, NMSA, 1978 Compilation:

A. The requested budget/changes were authorized at a scheduled Board of Education or Governance Council meeting open to the public on:

B. Justification for the transfer: Explanation such as "underbudgeted", "insufficient budget", or "needed to close out Project" ARE NOT ACCEPTABLE. Attach additional sheets if necessary.

ALL TRANSFER BARS MUST NET OUT TO ZERO ON THE DOC. TOTAL LINE.

Approvals by Digital Signature

Name

Role

Date

Jamie Shepperd

Business Manager

7/29/2026 5:51:53 PM

Capitan Municipal Schools

ALL FUNDS

Fiscal Year: 2025-2026

From Date: 7/1/2025 To Date: 6/30/2026

☐ Include pre encumbrance
☐ Exclude inactive accounts with zero balance

☐ Print accounts with zero balance
☒ Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
25153 2100 51100 2000 040000 1215	REGISTERED NURSES	\$4,746.00	\$0.00	\$4,746.00	\$4,542.48	\$4,542.48	\$203.52	\$0.00	\$203.52	4.29%
25153 2100 52111 2000 040000 1215	EDUCATIONAL RETIREMENT	\$862.00	\$0.00	\$862.00	\$824.40	\$824.40	\$37.60	\$0.00	\$37.60	4.36%
25153 2100 52112 2000 040000 1215	ERA - RETIREE HEALTH	\$96.00	\$0.00	\$96.00	\$90.96	\$90.96	\$5.04	\$0.00	\$5.04	5.25%
25153 2100 52210 2000 040000 1215	FICA PAYMENTS	\$281.00	\$0.00	\$281.00	\$244.62	\$244.62	\$36.38	\$0.00	\$36.38	12.95%
25153 2100 52220 2000 040000 1215	MEDICARE PAYMENTS	\$67.00	\$0.00	\$67.00	\$57.30	\$57.30	\$9.70	\$0.00	\$9.70	14.48%
25153 2100 52311 2000 040000 1215	HEALTH AND MEDICAL PREMIUMS	\$603.00	\$0.00	\$603.00	\$1,784.76	\$1,784.76	(\$1,181.76)	\$0.00	(\$1,181.76)	-195.98%
25153 2100 52312 2000 040000 1215	LIFE	\$2.00	\$0.00	\$2.00	\$0.99	\$0.99	\$1.01	\$0.00	\$1.01	50.50%
25153 2100 52313 2000 040000 1215	DENTAL	\$15.00	\$0.00	\$15.00	\$55.08	\$55.08	(\$40.08)	\$0.00	(\$40.08)	-267.20%
25153 2100 52314 2000 040000 1215	VISION	\$6.00	\$0.00	\$6.00	\$9.42	\$9.42	(\$3.42)	\$0.00	(\$3.42)	-57.00%
25153 2100 52720 2000 040000 1215	WORKER'S COMPENSATION EMPLOYER'S FEE	\$1.00	\$0.00	\$1.00	\$0.64	\$0.64	\$0.36	\$0.00	\$0.36	36.00%
25153 2100 55915 2000 040000 0000	OTHER CONTRACT SERVICES	\$131,112.00	\$0.00	\$131,112.00	\$150.00	\$150.00	\$130,962.00	\$0.00	\$130,962.00	99.89%
25153 2100 56113 2000 040000 0000	SOFTWARE	\$128,901.36	\$0.00	\$128,901.36	\$0.00	\$0.00	\$128,901.36	\$0.00	\$128,901.36	100.00%
25153 2100 56118 2000 040000 0000	GENERAL SUPPLIES AND MATERIALS	\$131,000.00	\$0.00	\$131,000.00	\$0.00	\$0.00	\$131,000.00	\$0.00	\$131,000.00	100.00%
25153 2100 56119 2000 040000 0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$131,000.00	\$0.00	\$131,000.00	\$0.00	\$0.00	\$131,000.00	\$0.00	\$131,000.00	100.00%
25153 2100 57331 2000 040000 0000	FIXED ASSETS (MORE THAN \$5,000)	\$131,000.00	\$0.00	\$131,000.00	\$0.00	\$0.00	\$131,000.00	\$0.00	\$131,000.00	100.00%
FUNCTION: SUPPORT SERVICES-STUDENTS - 2100		\$659,692.36	\$0.00	\$659,692.36	\$7,760.65	\$7,760.65	\$651,931.71	\$0.00	\$651,931.71	98.82%
FUND: TITLE XIX MEDICAID 3/21 YEARS - 25153		\$659,692.36	\$0.00	\$659,692.36	\$7,760.65	\$7,760.65	\$651,931.71	\$0.00	\$651,931.71	98.82%
25233 2200 53330 0000 040000 0000	PROFESSIONAL DEVELOPMENT	\$58,875.49	\$0.00	\$58,875.49	\$41,365.34	\$41,365.34	\$17,510.15	\$0.00	\$17,510.15	29.74%
FUNCTION: SUPPORT SERVICES-INSTRUCTION - 2200		\$58,875.49	\$0.00	\$58,875.49	\$41,365.34	\$41,365.34	\$17,510.15	\$0.00	\$17,510.15	29.74%
FUND: RURAL EDUCATION ACHIEVEMENT PROGRAM - 25233		\$58,875.49	\$0.00	\$58,875.49	\$41,365.34	\$41,365.34	\$17,510.15	\$0.00	\$17,510.15	29.74%
26107 1000 51100 1010 040033 1711	SALARIES EXPENSE	\$73,806.00	\$30,104.56	\$103,910.56	\$103,910.56	\$103,910.56	\$0.00	\$0.00	\$0.00	0.00%
26107 1000 51100 1010 040034 1711	SALARIES EXPENSE	\$36,903.00	\$37,504.88	\$74,407.88	\$27,996.16	\$27,996.16	\$46,411.72	\$0.00	\$46,411.72	62.37%
26107 1000 51100 1010 040036 1711	SALARIES EXPENSE	\$36,903.00	\$0.00	\$36,903.00	\$13,838.67	\$13,838.67	\$23,064.33	\$0.00	\$23,064.33	62.50%
26107 1000 51300 2004 040036 1412	ADDITIONAL COMPENSATION	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	0.00%
26107 1000 52111 1010 040033 1711	EDUCATIONAL RETIREMENT	\$13,395.79	\$5,464.00	\$18,859.79	\$18,859.79	\$18,859.79	\$0.00	\$0.00	\$0.00	0.00%
26107 1000 52111 1010 040034 1711	EDUCATIONAL RETIREMENT	\$6,697.89	\$0.00	\$6,697.89	\$5,081.30	\$5,081.30	\$1,616.59	\$0.00	\$1,616.59	24.14%
26107 1000 52111 1010 040036 1711	EDUCATIONAL RETIREMENT	\$6,697.89	\$0.00	\$6,697.89	\$2,511.72	\$2,511.72	\$4,186.17	\$0.00	\$4,186.17	62.50%
26107 1000 52111 2000 040036 1412	EDUCATIONAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$453.75	\$453.75	(\$453.75)	\$0.00	(\$453.75)	0.00%
26107 1000 52112 1010 040033 1711	ERA - RETIREE HEALTH	\$1,476.12	\$0.00	\$1,476.12	\$1,476.12	\$1,476.12	\$0.00	\$0.00	\$0.00	0.00%
26107 1000 52112 1010 040034 1711	ERA - RETIREE HEALTH	\$120.31	\$239.58	\$359.89	\$316.33	\$316.33	\$43.56	\$0.00	\$43.56	12.10%
26107 1000 52112 2000 040036 1412	ERA - RETIREE HEALTH	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	(\$50.00)	\$0.00	(\$50.00)	0.00%
26107 1000 52210 1010 040033 1711	FICA PAYMENTS	\$0.00	\$5,459.92	\$5,459.92	\$4,958.93	\$4,958.93	\$500.99	\$0.00	\$500.99	9.18%
26107 1000 52210 2000 040036 1412	FICA PAYMENTS	\$0.00	\$0.00	\$0.00	\$142.52	\$142.52	(\$142.52)	\$0.00	(\$142.52)	0.00%

Capitan Municipal Schools

ALL FUNDS

Fiscal Year: 2025-2026

From Date: 7/1/2025 To Date: 6/30/2026

☒ Filter Encumbrance Detail by Date Range

☐ Include pre encumbrance
☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
26107 1000 52220 1010 040033 1711	MEDICARE PAYMENTS	\$0.00	\$1,276.95	\$1,276.95	\$1,159.85	\$1,159.85	\$117.10	\$0.00	\$117.10	9.17%
26107 1000 52220 1010 040034 1711	MEDICARE PAYMENTS	\$0.00	\$689.58	\$689.58	\$132.67	\$132.67	\$556.91	\$0.00	\$556.91	80.76%
26107 1000 52220 2000 040036 1412	MEDICARE PAYMENTS	\$0.00	\$0.00	\$0.00	\$33.33	\$33.33	(\$33.33)	\$0.00	(\$33.33)	0.00%
26107 1000 52311 1010 040033 1711	HEALTH AND MEDICAL PREMIUMS	\$0.00	\$2,092.69	\$2,092.69	\$2,092.69	\$2,092.69	\$0.00	\$0.00	\$0.00	0.00%
26107 1000 52311 1010 040034 1711	HEALTH AND MEDICAL PREMIUMS	\$0.00	\$4,991.76	\$4,991.76	\$3,775.11	\$3,775.11	\$1,216.65	\$0.00	\$1,216.65	24.37%
26107 1000 52312 1010 040034 1711	LIFE	\$0.00	\$6.38	\$6.38	\$5.22	\$5.22	\$1.16	\$0.00	\$1.16	18.18%
26107 1000 52313 1010 040034 1711	DENTAL	\$0.00	\$141.21	\$141.21	\$114.99	\$114.99	\$26.22	\$0.00	\$26.22	18.57%
26107 1000 52314 1010 040034 1711	VISION	\$0.00	\$28.49	\$28.49	\$23.31	\$23.31	\$5.18	\$0.00	\$5.18	18.18%
26107 1000 52720 2000 040036 1412	WORKER'S COMPENSATION EMPLOYER'S FEE	\$0.00	\$0.00	\$0.00	\$1.10	\$1.10	(\$1.10)	\$0.00	(\$1.10)	0.00%
26107 1000 56118 0002 040033 0000	GENERAL SUPPLIES AND MATERIALS	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: INSTRUCTION - 1000	\$176,000.00	\$91,500.00	\$267,500.00	\$190,434.12	\$190,434.12	\$77,065.88	\$0.00	\$77,065.88	28.81%
	FUND: REC/DISTRICT ED FELLOWS - 26107	\$176,000.00	\$91,500.00	\$267,500.00	\$190,434.12	\$190,434.12	\$77,065.88	\$0.00	\$77,065.88	28.81%
27107 2200 56114 0000 040000 0000	LIBRARY AND AUDIO-VISUAL	\$12,504.00	\$11,971.00	\$24,475.00	\$8,852.11	\$8,852.11	\$15,622.89	\$0.00	\$15,622.89	63.83%
	FUNCTION: SUPPORT SERVICES-INSTRUCTION - 2200	\$12,504.00	\$11,971.00	\$24,475.00	\$8,852.11	\$8,852.11	\$15,622.89	\$0.00	\$15,622.89	63.83%
	FUND: GO BOND LIBRARY - 27107	\$12,504.00	\$11,971.00	\$24,475.00	\$8,852.11	\$8,852.11	\$15,622.89	\$0.00	\$15,622.89	63.83%
27109 1000 56107 1010 040000 0000	INSTRUCTIONAL MATERIALS CREDIT - 70% TEXTBOOKS	\$9,224.74	\$0.00	\$9,224.74	\$0.00	\$0.00	\$9,224.74	\$0.00	\$9,224.74	100.00%
	FUNCTION: INSTRUCTION - 1000	\$9,224.74	\$0.00	\$9,224.74	\$0.00	\$0.00	\$9,224.74	\$0.00	\$9,224.74	100.00%
	FUND: INSTRUCTIONAL MATS - GAA OF 2019 - 27109	\$9,224.74	\$0.00	\$9,224.74	\$0.00	\$0.00	\$9,224.74	\$0.00	\$9,224.74	100.00%
27114 1000 51300 1010 040033 1411	ADDITIONAL COMPENSATION	\$7,200.00	\$0.00	\$7,200.00	\$7,200.00	\$7,200.00	\$0.00	\$0.00	\$0.00	0.00%
27114 1000 51300 1010 040033 1413	ADDITIONAL COMPENSATION	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	\$0.00	\$0.00	0.00%
27114 1000 56112 1010 040033 0000	OTHER TEXTBOOKS	\$10,000.00	\$0.00	\$10,000.00	\$8,214.58	\$8,214.58	\$1,785.42	\$0.00	\$1,785.42	17.85%
27114 1000 56113 1010 040033 0000	SOFTWARE	\$10,000.00	\$0.00	\$10,000.00	\$3,734.11	\$3,734.11	\$6,265.89	\$0.00	\$6,265.89	62.66%
27114 1000 56118 1010 040033 0000	GENERAL SUPPLIES AND MATERIALS	\$16,350.00	(\$8,740.00)	\$7,610.00	\$7,367.96	\$7,367.96	\$242.04	\$0.00	\$242.04	3.18%
27114 1000 57331 1010 040033 0000	FIXED ASSETS (MORE THAN \$5,000)	\$0.00	\$8,740.00	\$8,740.00	\$8,740.00	\$8,740.00	\$0.00	\$0.00	\$0.00	0.00%
	FUNCTION: INSTRUCTION - 1000	\$44,750.00	\$0.00	\$44,750.00	\$36,456.65	\$36,456.65	\$8,293.35	\$0.00	\$8,293.35	18.53%
27114 2200 53330 1010 040033 0000	PROFESSIONAL DEVELOPMENT	\$5,250.00	\$0.00	\$5,250.00	\$0.00	\$0.00	\$5,250.00	\$0.00	\$5,250.00	100.00%
	FUNCTION: SUPPORT SERVICES-INSTRUCTION - 2200	\$5,250.00	\$0.00	\$5,250.00	\$0.00	\$0.00	\$5,250.00	\$0.00	\$5,250.00	100.00%
	FUND: STRUCTURED LITERACY AND EARLY LITERACY - 27114	\$50,000.00	\$0.00	\$50,000.00	\$36,456.65	\$36,456.65	\$13,543.35	\$0.00	\$13,543.35	27.09%
27149 1000 51100 1010 040982 1414	SALARIES EXPENSE	\$150,000.00	(\$3,231.00)	\$146,769.00	\$131,711.00	\$131,711.00	\$15,058.00	\$0.00	\$15,058.00	10.26%
27149 1000 51100 1010 040982 1714	SALARIES EXPENSE	\$60,000.00	\$0.00	\$60,000.00	\$48,929.97	\$48,929.97	\$11,070.03	\$0.00	\$11,070.03	18.45%
27149 1000 51300 1010 040982 1414	ADDITIONAL COMPENSATION	\$10,000.00	\$0.00	\$10,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	50.00%